

IN THE
INDIANA TAX COURT

NO. 49T10-9309-TA-70

TOWN OF ST. JOHN, et al.,)
)
Petitioners,)
)
v.)
)
DEPARTMENT OF LOCAL)
GOVERNMENT FINANCE as successor)
to the STATE BOARD OF TAX)
COMMISSIONERS,)
)
Respondent.)

MONTHLY REPORT 46

As successor to the State Board of Tax Commissioners, this is monthly report forty-six from the Department of Local Government Finance under the Court's order dated May 31, 2000, 729 N.E.2d 242, 247. The report explains the Department's activities during March 2004 to implement the Court's order.

Lake County Reassessment

The Department has been participating in weekly telephone conferences with a Lake County working group to ensure that the 2002 reconciliation tax statements get mailed to Lake County residents by mid-spring. The group also is working toward a 04 tax duplicate being issued in calendar year 2004. Representatives from the Lake County assessors, treasurers, auditors and data processing offices make up the working group along with Crowe Chizek, Mantron and the DLGF personnel. On March 4, 2004,

Department staff, as well as the Lake County working group, met with Lake County units of government to outline the timing of the tax reconciliation statements and offered guidance about how to ensure a quick budget review by the Department.

The monthly meeting between Department personnel, Crowe Chizek, Manatron and Cole Layer Trumble (“CLT”) took place in Schererville, Indiana March 4, 2004. The Commissioner also met with CLT employees March 26, 2004. The groups met to discuss the near completion of the 2002 general reassessment informal appeals process. CLT provided an update on the status of informal appeals and the number of hearings held thus far in Lake County, Indiana. As of March 26, 2004, CLT has held hearings on over 27,000 parcels. Crowe Chizek and members of the assessment division continue to review CLT's informal recommendations for final approval. All values are on schedule to be approved by the first week in April.

The Department presented a proposal to CLT outlining the formal appeal process. CLT is expected to provide in-put by the end of the month.

Reassessment Status

There are six counties yet to be certified for 2002. *See attached map.* The Department has certified eleven (11) 2003 budget orders (Hamilton, Howard, Stark, Tippecanoe, Tipton, Wabash, Jennings, Marion, Monroe, Ohio, Switzerland). To date, the Department has received and approved 91 of the 2002 county ratio studies. Brown County has yet to submit a ratio study for Departmental approval. The County is anticipating completion of the reassessment this summer.

Public Affairs

The public affairs division continues to educate and inform taxpayers of their reassessment status as well as the current legislative environment. Dan Mathis will serve as the Department's public information director until a new position is filled.

Training

The training division tested during the month of March. The Level I and Level II assessor-appraiser examinations were given at five locations throughout the state.

Statewide Equalization Issues

The Indiana Fiscal Policy Institute "IFPI," the Department of Local Government Finance, the State Budget Agency and the Indiana Legislative Services Agency continue to gather assessor and auditor reassessment data to perform a separate and independent equalization study and property tax shift analysis. In addition to the real property data, the personal property data is now being entered and analyzed to assist with understanding the reassessment results. The steering committee did not meet March 29, 2004, but is re-scheduled to meet April 29, 2004.

Lake County Industrial Facilities

The Department issued final certified values to the Lake County Auditor during the first week of March. The Lake County assessor has appealed all values set by the Department. To date, two taxpayers have challenged the valuations.

Litigation Issues

A hearing on partial motion for summary judgment in the Arthur Andersen contract dispute was held March 22, 2004, in Marion Superior Court.

A long time property dispute involving United States Steel is close to settlement.
All parties involved hope to reach final terms in time to be worked into the 04 budget.

Respectfully submitted,

Steve Carter
Indiana Attorney General
Attorney # 4150-64

Ted J. Holaday
Deputy Attorney General
Attorney # 7736-49

CERTIFICATE OF SERVICE

I hereby certify that I served a copy of the foregoing report by first class mail,
postage prepaid, on counsel of record listed below on this _____ day of March 2004:

Thomas Atherton
Bose McKinney & Evans LLP
2700 First Indiana Plaza
135 N. Pennsylvania Street
Indianapolis, IN 46204

Kenneth J. Falk
Indiana Civil Liberties Union
1031 E. Washington St.
Indianapolis, IN 46202

Richard Waples
410 N. Audobon Rd.
Indianapolis, IN

James K. Gilday
Wood Tuohy Gleason Mercer & Herren
3400 Bank One Center Tower
Indianapolis, IN 46204-5134

Ted J. Holaday
Deputy Attorney General

OFFICE OF THE ATTORNEY GENERAL
Indiana Gov't Center South, Fifth Fl.
402 W. Washington St.
Indianapolis, IN 46204
(317) 232-6288
150853sc